

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

<b>MARKIAN SLOBODIAN, as Trustee</b>	:	<b>CIVIL NO. 1:13-cv-2677</b>
<b>for the Bankruptcy Estate of Net Pay</b>	:	
<b>Solutions, Inc., d/b/a Net Pay Payroll</b>	:	<b>(Chief Judge Conner)</b>
<b>Services,</b>	:	
	:	
<b>Plaintiff,</b>	:	
	:	
<b>v.</b>	:	
	:	
<b>THE UNITED STATES OF AMERICA,</b>	:	
<b>through the Internal Revenue Service,</b>	:	
	:	
<b>Defendant.</b>	:	

**ORDER**

AND NOW, this 12th day of May, 2014, upon consideration of the motion (Doc. 5) of the United States of America (“United States”), proceeding through the Internal Revenue Service (“IRS”), to dismiss the amended complaint (Doc. 8) filed by debtor Net Pay Solutions, Inc., d/b/a Net Pay Payroll Services (“Net Pay”) through its trustee, Markian Slobodian (“trustee”), and for the reasons set forth in the accompanying memorandum, it is hereby ORDERED that:

1. The IRS’s motion (Doc. 5) to dismiss is GRANTED to the extent it seeks dismissal of the trustee’s fraudulent transfer claims pursuant to 11 U.S.C. § 548 and 12 Pa. Cons. Stat. § 5104. Counts II and III of the amended complaint (Doc. 8) are DISMISSED with prejudice.
2. The IRS’s motion (Doc. 5) is DENIED in all other respects.
3. A revised scheduling order shall issue.

/S/ CHRISTOPHER C. CONNER  
 Christopher C. Conner, Chief Judge  
 United States District Court  
 Middle District of Pennsylvania